

Internal Revenue Service  
**memorandum**

date: SEP 11 1991

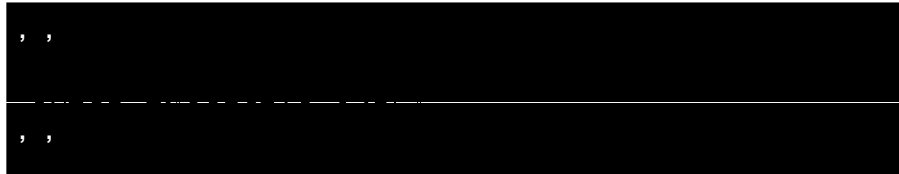
to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-1329-91  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of:



We have reviewed the opinion of the Railroad Retirement Board and, based solely upon the information submitted, concur in the conclusion that [REDACTED]

[REDACTED] became a rail carrier employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act effective [REDACTED], the date from which employees were first compensated and actual rail operations began. It should file a Form CT-1 for [REDACTED] and subsequent years and Forms 941-E should be filed for the appropriate periods.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment:

Copy of letter from Railroad Retirement Board

**08672**

cc: Mr. Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

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OFFICE OF THE ASSISTANT  
GENERAL COUNSEL  
FEDERAL BUREAU OF INVESTIGATION  
TECHNICAL AND EXEMPT  
COUNSELING DIVISION

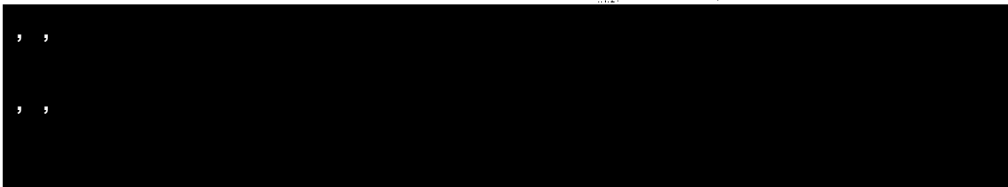
JUL 29 1991

Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

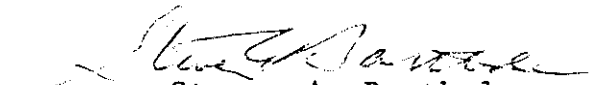
Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

  
Steven A. Bartholow  
Deputy General Counsel

Enclosure

## Employer Status Determination Rationale

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\_\_\_\_\_ operates \_\_\_\_\_ miles of rail line with terminal points at \_\_\_\_\_ - \_\_\_\_\_ miles, \_\_\_\_\_ - \_\_\_\_\_ miles, and \_\_\_\_\_. It interchanges with \_\_\_\_\_. Employees were first compensated from \_\_\_\_\_, also the beginning date of actual operations.

Authority for the acquisition and operation of \_\_\_\_\_ is set forth in ICC Finance Docket No. \_\_\_\_\_ (dated \_\_\_\_\_).

Based on the above information it is determined that \_\_\_\_\_ became a rail carrier employer under the Acts administered by the Board effective \_\_\_\_\_, the date from which employees were first compensated and actual rail operations began.